(R. 355-356, 358). *He himself had the keys to the machines* (R. 357). *He never paid any money over to appellant* (R. 357).

Alice Whitaker was the manager of the Foresters Club in Lewiston, Idaho, throughout 1945 and 1946 (R. 300). The establishment was operated entirely by employees. She counted all moneys taken in, checked it, and banked it (R. 301). All sales were rung up on the cash register and showed on the register tape. All receipts were verified and balanced daily and recorded on a daily sheet. The daily sheets with cash register tapes attached, together with bank deposit slips were sent to the North Idaho Sales Company at Coeur d'Alene weekly (R. 302). All coin machine receipts were recorded in collection books by the collectors, the Foresters Club received half which was duly recorded and banked and the collector took the other half (R. 303). No money from the Foresters Club was ever turned over directly to appellant (R. 306).

Jean Dellyea was the manager of the Foresters Club at Coeur d'Alene, Idaho, throughout 1945 and 1946 (R. 325). All receipts were recorded on the cash register tape, balanced against cash daily and entered on a daily report (R. 325-326). Any petty cash expenditures were duly recorded (R. 326). Lou Dolan the bookkeeper for the Coeur d'Alene branch office of the North Idaho Sales Company would come over daily (R. 328), and after being checked against the records, the cash receipts and coin machine receipts would be turned over to her (R. 328, 326). The coin machine collections were made by collectors, the Foresters Club received its share, and the same procedure was followed as in the case of any other location owner (R. 327).

Lucile Dolan was the bookkeeper at the Coeur d'Alene branch of the North Idaho Sales Company (R. 360). She received and carefully checked against the collection books, and banked, all moneys received from that source (R. 360-361, 365). The amounts had to balance (R. 361). The

daily reports from the Foresters Clubs were checked and balanced, and all cash deposited in bank (R. 361, 365). She sent all coin collection books together with the corresponding bank deposit slips to the Wallace office after verification of their correctness (R. 366). All payments to appellant in reimbursement to him for liquor supplied to the Foresters Club were entered in the books of account (R. 367-368).

Ruth Poska was bookkeeper of the North Idaho Sales Company office at Wallace, Idaho. She received the coin machine collection books, completely checked and verified them against the bank deposit slips and turned them over to appellant (R. 399).

The foregoing testimony just about covers every source of coin machine collections except the Gem Club at Athol, Idaho. The Gem Club was sold in about July 1945 as shown on the 1945 tax return. Since the alleged unexplained expenditures continued unabated thereafter they could hardly have stemmed from that source.

No. _____ FEB 20 1947

Received from A.F. McFEE

TEN THOUSAND DOLLARS Dollars

ON MONEY FOR J.A. ALLEN

STOCK RETURNED TO McFEE

$ _____ J.H. Mahoney

$10.000 _____ Dec 27 1946

Ten years after date, for value received, I, we, or either of us promise to pay John H Mahoney or order, the sum of Ten Thousand and 7/00 DOLLARS with interest thereon at the rate of 5 per cent per annum, payable _____ until paid.

Interest on principal not paid when due, to draw interest thereafter at 5 per cent per annum until paid. The signers hereof, whether as principal or endorser, hereby waive demand, notice and protest. In case of suit to recover hereon a reasonable attorney's fee, to be fixed and allowed by the court, shall be taxed and collected as a part of the costs of action.

Payable at Missoula Mont. C. O. McFee

Security _____

Due _____

The Office Supply Co. — Missoula

WALLACE BRANCH

THE IDAHO FIRST NATIONAL BANK No. B 124957

WALLACE, IDAHO, [redacted] 1966.

PAY TO THE ORDER OF Walter T. Murphy $ 2000.00

ADMITTED

[redacted]

#441 2-2

CASHIER'S CHECK

AUTHORIZED SIGNATURE

Pay to the order of
Lee M. Ensign
Walter T. Murphy
Lee M. Ensign

PAY TO THE ORDER OF
ANY BANK OR BANKER
Previous Endorsements Guaranteed

MAY 1966

POKANE
EASTERN
POKANE, WASHINGTON

1945 92-78

FIRST BANK OF ST. MARIES
ST. MARIES, IDAHO

WALL

8

Page 2 of Exhibit 49

A. E. McFee
Net Worth Statements - Showing the Changes during the Year 1945
1945 in the Properties Owned.

Assets	Assets on Hand as of Jan 1st 1945	Assets on Hand as of Dec 31st 1945	Change during Year (Net) Increase	Change during Year (Net) (Decrease)
Checking Account - First National Bank - Weiser	160172	591219	431047	None
Stocks Owned - Mining and other	2060360	2720360	660000	None
Real Estate - Rental Property	2235000	3145000	910000	None
Government Bonds	677500	1677500	1000000	None
Loans Receivable	250000	486306	236306	None
Cashiers Checks	2290000	2290000	None	None
Dan Murphy Lease - Total Net Investment	1723427	2891193	1167766	None
Dan Mac Lease - Investment Account	None	164749	164749	None
Foresters Club - Coeur d'Alene - Investment Account	1838899	2572332	None	(163467)
Foresters Club - Coeur d'Alene Contract	None	1000000	1000000	None
Foresters Club - Twin Falls - Investment Account	965416	2085052	1119636	None
Glen Club Hotel - Investment Account	968883	3777133	None	(59750)
Miscellaneous Receivable	172467	306171	133504	None
Cash from Checks - Foresters Club - Twin Falls Drawing	None	1520000	1520000	None
Cash from Sandwich Repayment of Loans	None	100000	100000	None
North Idaho Sales Company - Investment Account	5749377	6266103	216726	None
Total Assets.	20276713	31015420	12141734	(2232827)
Liabilities and Reserves.				
Notes Payable Idaho First National Bank - Post Falls Branch	1670000	1661087	None	(9713)
Idaho Sales Co				
Reserve for Depreciation - Rental Property Allowed on Returns	94163	241013	146850	None
Total Liabilities and Reserves.	1764163	1902100	146850	(9713)
Total Net Worth	18512550	29113320	11994884	(2232114)
Change during Year Net Increase			11994884	
Change during Year Net Decrease			(2232114)	
Increase in Net Worth during the Year 1945.				9762770

A J McFee

DIRECT LIABILITY RECORD

APR 2 3 1952

ADMITTED

PLAINTIFF'S EXHIBIT No. 16

No 4 a

NUMBERS LOANS MADE	NUMBERS LOANS PAID	DATE LOANS MADE	COLLATERAL ENDORSER	DATE PAID	MATURITY OF NOTE	RATE	DEBIT AMT.	CREDIT AMT. DEC 16 '44	BALANCE 23000 00	DATE LAST ENTRY
	6318		4412					100 00	22900 00	DEC 15 44
	6318							100 00	22800 00	DEC 18 '44
	6852							1500 00	21300 00	DEC 21 '44
	6852				12.29.45	5	7000 00	1000 00	20300 00	DEC 26 '44
0928	6318							100 00	27300 00	DEC 29 '44
	6318							100 00	27200 00	DEC 30 '44
	6318							100 00	27100 00	JAN 2 45
	6318							500 00	26600 00	FEB 2 '45
	6852							1400 00	25200 00	FEB 8 '45
	6318							100 00	25100 00	FEB 8 '45
	6958	1/29/45			7.29.45	5	7000 00	7000 00	25100 00	FEB 27 '45
	6852							1500 00		
	6318							100 00	23500 00	
9266	6567	3.5.45			9.5.45	5	3500 00	3500 00	23500 00	MAR 14 '45
9266	6567	3.5.45			6.4.45	5	4500 00	4500 00		
1	7266			3/19/45				1000	22500 00	3/19/45

MAR 21 '45

A J McFee

DIRECT LIABILITY RECORD

NO. 4 b

PLAINTIFF'S EXHIBIT No. 16

NUMBERS LOANS MADE	NUMBERS LOANS PAID	DATE LOANS MADE	COLLATERAL ENDORSER	DATE PAID	MATURITY OF NOTE	RATE	DEBIT AMT.	CREDIT AMT. MAR 21 '45	BALANCE 22500.00	DATE LAST ENTRY
	7265							500 00		MAR 21 '45
	6318							500 00	21500 00	MAR 21 '45
	7266							1000 00	20500 00	APR 10 '45
	7266							2500 00	18000 00	5.16.45
	6318							1000 00	//	MAY 24 '45
53	7265							1000 00	16000 00	MAY 24 '45
53	6318	6.5.45			6.5.46	5	7000 00	7000 00	16000 00	JUN 15 '45
59					6.18.46	4	10000 00		26000 00	JUN 18 '45
83					2.1.46	5	10000 00		36000 00	JUL 1 '45
86					2.1.46	5	10000 00		46000 00	JUL 1 '45
89	7196	7.29			1.29.46	5	7000 00	7000 00	46000 00	AUG 2 '45
101	7265							2000 00	44000 00	SEP 4 '45
	183				1.16.46	5	7500 00		51500 00	OCT 18 '45
168	401				7.11.46	5	7500 00	389 13	51110 87	OCT 31 '45
								7500 00	51110 87	JAN 18 '46

JUN 29 '46